

**Forms (Forms Applicable to
Sales and Use Tax)**

Chapter 560-12-3

**RULES
OF
DEPARTMENT OF REVENUE
SALES AND USE TAX DIVISION**

**CHAPTER 560-12-3
FORMS
(FORMS APPLICABLE TO SALES AND USE TAX)**

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560-12-3-.22. Application for Certificate of Exemption for a Child-caring Institution, Child-placing Agency, or Maternity Home.

Form ST-CH-1: A nonprofit licensed child-caring institution, child-placing agency, or maternity home must file this application to obtain the exemption described in O.C.G.A. § 48-8-3(41).

Authority O.C.G.A. § 48-2-12.



STATE OF GEORGIA
DEPARTMENT OF REVENUE
1800 Century Boulevard, NE, Ste. 15311
Atlanta, Georgia 30345-3205
Telephone: (404) 417-6649

**APPLICATION FOR CERTIFICATE OF EXEMPTION FOR A
CHILD-CARING INSTITUTION, CHILD-PLACING AGENCY, OR MATERNITY HOME**
EVERY QUESTION MUST BE ANSWERED IN FULL (Please print or type)

LEGAL BUSINESS NAME	BUSINESS LOCATION/STREET ADDRESS	CITY	STATE	ZIP CODE	(PHONE NUMBER)
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D/B/A NAME (IF APPLICABLE)	MAILING ADDRESS	CITY	STATE	ZIP CODE
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FEDERAL EMPLOYER IDENTIFICATION NUMBER	GEORGIA WITHHOLDING TAX NUMBER	DATE FIRST OPERATED IN GEORGIA
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Type of Operation:

☐ Licensed Nonprofit Child-caring Institution ☐ Licensed Nonprofit Child-placing Agency ☐ Licensed Nonprofit Maternity Home
O.C.G.A. § 49-5-3(1) O.C.G.A. § 49-5-3(2) O.C.G.A. § 49-5-3(14)

Type of Ownership: ☐ Corporation ☐ Trust ☐ Unincorporated Association ☐ LLC
☐ Other (Explain) _____

Primary Business Activity Percentage: _____
PERCENTAGE OF QUALIFYING EXPENSES (LINE 12 EXPENSE WORKSHEET ON BACK PAGE)

Does the taxpayer applying for exemption make sales of tangible personal property? ☐ Yes. ☐ No. If yes, indicate below the type of tangible personal property sold and the frequency of sales.

TYPE OF TANGIBLE PERSONAL PROPERTY SOLD	FREQUENCY OF SALES
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Does the taxpayer applying for exemption lease or rent real property? ☐ Yes. ☐ No. If yes, indicate name, address and contact information of the real property lessor.

NAME	ADDRESS	CITY	STATE	ZIP CODE	TELEPHONE NUMBER
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Is the taxpayer applying for exemption licensed by the Georgia Department of Human Resources? ☐ Yes. ☐ No. If yes, attach a copy of the taxpayer's license issued by the Georgia Department of Human Resources.

Is the taxpayer operating under a nonprofit charter approved by the Internal Revenue Service? ☐ Yes. ☐ No. If yes, attach a copy of the Internal Revenue Service's letter of determination as a 501(c)(3) tax-exempt organization.

In addition to the completed application and expense worksheet (on the reverse side), the following items must accompany the application:

(1) A detailed description of the activities and/or services provided by the child-caring institution, child-placing agency or maternity home. Include any brochure, pamphlet, or similar document where the activities or services are described.

(2) A list of the corporate officers, directors, trustees, or member(s) of a limited liability company with their home or business address and social security number or Federal Employer Identification Number.

I certify that this application, including all attachments, have been examined by me and to the best of my knowledge are true and correct.

(SIGNATURE AND TITLE)

(DATE SIGNED)

APPROVED BY:

DEPARTMENT OF REVENUE

(DATE APPROVED)

APPLICATION INSTRUCTIONS

- Provide the legal business name, business location/street address, city, state, and zip code, and telephone number of the child-caring institution, child-placing agency, or maternity home.
- Provide the "Doing Business As Name" (d/b/a) (if applicable), mailing address, city, state, and zip code of the child-caring institution, child-placing agency, or maternity home.
- Provide the Federal Employer Identification Number, Georgia Withholding Tax Number, and the date the taxpayer first operated in Georgia.
- Check the appropriate type of nonprofit operation (e.g., child-caring institution, child-placing agency or maternity home).
- Check the appropriate type of ownership for the taxpayer whose application is being submitted for consideration.
- Primary Business Activity Percentage: The taxpayer applying for an exemption must complete the expense worksheet (shown below) and enter the percentage of expenses derived from the eligible business activity on this line. In order to qualify for the exemption, eligible expenses must exceed fifty-percent (50%).
- Check *yes* or *no* depending upon whether the taxpayer applying for exemption generates sales. If yes, provide a description of the items being sold and the frequency of sales.
- Check *yes* or *no* depending upon whether the taxpayer applying for exemption rents or leases real property. If yes, provide the name, address and contact information of the real property lessor.
- Check *yes* or *no* depending upon whether the taxpayer applying for exemption is licensed by the Georgia Department of Human Resources. If yes, provide a copy of the license.
- Check *yes* or *no* depending upon whether the taxpayer applying for exemption is operating under a nonprofit charter approved by the Internal Revenue Service. If yes, provide a copy of the Internal Revenue Service's letter of determination.

Primarily Engaged in Providing Child Services Expense Worksheet

O.C.G.A. § 48-8-3(41) provides for an exemption from Georgia sales and use tax for certain nonprofit child-caring institutions, child-placing agencies, or maternity homes that are engaged primarily in providing child services. The determination of whether a taxpayer is "engaged primarily in" providing child services will be determined based upon the amount of eligible expenditures incurred for the child services and activities by the child-caring institution, child-placing agency, or maternity home. This requirement will be deemed to have been met when eligible expenses incurred exceed fifty-percent (50%).

INSTRUCTIONS: A TAXPAYER MUST COMPLETE ALL SECTIONS.

Section 1. Total fiscal year expenses of the child-caring institution, child-placing agency, or maternity home.

1. _____

Section 2. Identifiable fiscal year operating expenses attributable to providing child services.

2. Annualized mortgage or lease payment (rent) 2. _____

3. Purchases of fixed assets 3. _____

4. Consumable items (food, clothes, and other care expenses) 4. _____

5. Salaries, wages, and benefits 5. _____

6. Insurance, office, and medical expenses 6. _____

7. Utilities 7. _____

8. Travel/Transportation 8. _____

9. Contractor, Consulting, or Professional Service Fees 9. _____

10. Other (directly related to child services)_____ 10. _____

11. Total (Lines 2 through 10) 11. _____

12. Enter percentage (Line 11 divided by Line 1) 12. _____

The percentage on Line 12 must exceed fifty-percent (50%) in order to be considered as primarily engaged in providing child services.